

OR AN ESTATE TAX PAYABLE TO ANOTHER STATE OR OF A DEATH DUTY DUE BY AN ESTATE TO ANOTHER STATE FROM A PERSON INTERESTED IN THE ESTATE WHO EITHER IS RESIDENT IN THIS STATE OR OWNS PROPERTY IN THIS STATE SUBJECT TO ATTACHMENT OR EXECUTION. FOR THE PURPOSE OF THE ACTION, THE DETERMINATION OF APPORTIONMENT BY THE COURT HAVING JURISDICTION OF THE ADMINISTRATION OF THE ESTATE IN THE OTHER STATE IS PRIMA FACIE CORRECT. THIS SUBSECTION APPLIES ONLY IF THE STATE IN WHICH THE DETERMINATION OF APPORTIONMENT WAS MADE AFFORDS A SUBSTANTIALLY SIMILAR REMEDY.

(I) UNIFORMITY OF CONSTRUCTION.

THE PROVISIONS OF THIS SECTION THAT ARE UNIFORM WITH STATUTES ENACTED IN OTHER STATES SHALL BE CONSTRUED TO MAKE UNIFORM THE LAWS OF THOSE STATES THAT ENACT THE UNIFORM PROVISIONS.

(J) SHORT TITLE.

THIS SECTION MAY BE CITED AS THE "MARYLAND UNIFORM ESTATE TAX APPORTIONMENT ACT".

(K) APPLICABILITY OF SECTION.

EXCEPT AS OTHERWISE PROVIDED IN THE WILL OR OTHER CONTROLLING INSTRUMENT, THIS SECTION APPLIES TO THE APPORTIONMENT OF, AND CONTRIBUTION TO, THE FEDERAL AND MARYLAND ESTATE TAXES.

REVISOR'S NOTE: This section formerly appeared as ET § 11-109(a)(2), (3), (4), and (6) and (b) through (k).

In subsection (a)(3) of this section, the former reference to "any individual, partnership, association, joint stock company, [or] corporation" is deleted as unnecessary in light of the definition of "person" in § 1-101 of this article. Similarly, in subsection (a)(4) of this section, the former reference "including a personal representative, guardian, or trustee" is deleted.

The only other changes are in style.

Former ET § 11-109(a)(1), which defined "[e]state", is deleted as included in the definition of "[e]state" in § 7-301 of this subtitle.

Former ET § 11-109(a)(5), which defined "[s]tate", is deleted as included in the definition of "state" in § 1-101 of this article.

Defined terms: "County" § 1-101
"Court" § 7-101 "Death taxes" § 7-101
"Estate" § 7-301 "Federal estate tax" § 7-301
"Inheritance tax" § 1-101